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**Welcome to...**

**Cost Accrual  
Processing**

# Welcome and Introductions

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# Course Prerequisites

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- ✓ Change Discussions
- ✓ RWD SAP 4.6C



# Course Objectives



- At the end of this course, individuals should be able to use SAP to:
  - Analyze Straight-line and CCR accruals in Extensions
  - Transfer Straight-line and CCR accruals to SAP
  - Post Straight-line and CCR accruals in SAP
  - Record and Post Miscellaneous Transactions in SAP



# Benefits of Cost Accrual Processing

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- SAP, along with the S/L and CCR Extensions, provides an automated means to:
  - Analyze, transfer, and post Straight-line and CCR accruals
  - Record Miscellaneous accruals using the SAP Service Entry Sheet functionality
  - Reduces clerical burden



# Course Schedule



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<u>Agenda Item</u>	<u>Time (hr)</u>
1. Introduction	00:10
2. Background Knowledge	00:20
3. Topic 1: Alternate Accrual Methods	02:00
4. Topic 2: CCR Accrual Methods	01:20
5. End of Course Review/Feedback	00:10
<b>Total Course Time</b>	<b>04:00 hrs</b>



# Course Structure



- Process Flows
  - Overview of key business processes and related SAP concepts
- Demonstrations
  - Trainer-led examples of key SAP transactions
- Exercises
  - Real-life business tasks using Core Financial business procedures
- Training Course Feedback
  - Assessment of course effectiveness using the on-line training course feedback form



# Course Tool: On-Line Quick Reference



## ■ Purpose of the On-Line Quick Reference (OLQR) tool:

- Provide procedures, job aids, and Help content via the Intranet
- Assist during and after Instructor-Led Training (ILT) and Web-Based Training (WBT)



# Prepare Your Workspace

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- Take a few minutes to prepare your training workspace:
  - Review the reference materials; become familiar with the content
  - Logon to SAP R/3



# Background Knowledge

# Background Knowledge



## ■ Key definitions:

- **Straight-Line Costing Method:** Method by which Cost Accruals are determined for Purchase Orders and contracts that are service oriented and not designated as NF533 within SAP.
- **Contractor Cost Report (CCR):** The CCR may be a NF533 Report, or any other cost document that the contractor is contractually required to submit.
- **BW:** Business Warehouse is a reporting tool.
- **Reporting Category:** The level of reporting on the CCR (e.g., contract WBS, elements of cost, task order, labor hours, etc.).



# Background Knowledge



## ■ Key definitions:

- **NASA’s Financial Classification Structure (FCS):** The FCS represents the agency-defined accounting structure.
- **Cost Center:** Used to capture information by Performing Organization, or Cost Pool for allocation.
- **Work year equivalents WYE:** Production hours a contractor is available to work (does not include Holidays and Leave.)
- **WYE Average Cost:** If WYE or hours are not reported, the average cost of a contractor WYE is input in this field.



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# Topic 1

## Alternate Accrual Methods

# Topic 1: Overview

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## ■ Alternate Accrual Methods

- Straight-line Costs and/or Miscellaneous Costs
- Process for recording contract and purchase order costs that are not processed through CCR



# Topic 1: Objectives



- Upon completion of Alternate Accrual Methods individuals should be able to accomplish the following:
  - Initiate Extraction of Purchase Orders
  - Process, adjust, and accept Straight-line Accruals
  - Reverse Straight-line Cost Transactions
  - Process, adjust, and accept Miscellaneous Costs
  - Review Cost Over Obligations Report in the Business Warehouse



# Topic 1: Process Flow



## Alternate Accrual Methods

Contents Index Search powered by RoboHelp Enterprise

Contents

- Accounts Payable
- Accounts Receivable
- Budget Execution
- Cost Management
- Purchasing
- Standard General Ledger

**Core Financial OLQR Mission Control**

**Main Menu**

- Accounts Payable
- Accounts Receivable
- Budget Execution
- Cost Management
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[Glossary](#)



# Screenshot



## Straight-line Reclass Report Screen

NASA  
ZER\_STRAIGHTLINE\_RECLASS  
COSLAANA

Straight-Line Reclass Report

Date: 06/  
Time: 16:  
Page:

Straight-Line Ind.	Purchase Order Number	Doc. Type	From Date	To Date	Contract Value	Total Obligation
<input type="checkbox"/>	SL-1234567	YA	03/14/2002	11/20/2003	31,001.42	31,001.42
<input type="checkbox"/>	SL-3456789	YA	02/20/2002	11/20/2003	31,001.42	31,001.42

\*\*\* End of Report \*\*\*

- Contract Value
- Period of Performance
- Select Indicator for SL



# Screenshot



## Straight-line Accrual Amounts Report

Calculate Straight-Line Accrual Amounts

PO Number	PO Line Item	From Period	To Period	Number of Periods	Current Period	Contract Value	PO Document Type	V
H01112D	10	04/30/2002	03/15/2003	12	3	144,000.00	YA	100
H01112D	10	04/30/2002	03/15/2003	12	3	456,000.00	YA	100
* H01112D	10					600,000.00		
H01112D	20	04/30/2002	03/15/2003	12	3	120,000.00	YA	100
H01112D	20	04/30/2002	03/15/2003	12	3	80,000.00	YA	100
* H01112D	20					200,000.00		
**H01112D						800,000.00		
IPT2SLGEN	10	02/20/2002	05/25/2002	4	5	360,000.00	YA	100
IPT2SLGEN	10	02/20/2002	05/25/2002	4	5	240,000.00	YA	100
* IPT2SLGEN	10					600,000.00		
IPT2SLGEN	20	02/20/2002	05/25/2002	4	5	240,000.00	YA	100
IPT2SLGEN	20	02/20/2002	05/25/2002	4	5	160,000.00	YA	100
* IPT2SLGEN	20					400,000.00		
IPT2SLGEN	30	02/20/2002	05/25/2002	4	5	18,000.00	YA	100
IPT2SLGEN	30	02/20/2002	05/25/2002	4	5	12,000.00	YA	100
* IPT2SLGEN	30					30,000.00		
**IPT2SLGEN						1,030,000.00		
NAS8-99997	10	05/14/2002	07/09/2002	3	2	700.00	YA	100
* NAS8-99997	10					700.00		
NAS8-99997	20	05/14/2002	07/09/2002	3	2	700.00	YA	100
* NAS8-99997	20					700.00		
NAS8-99997	30	05/14/2002	07/09/2002	3	2	700.00	YA	100
* NAS8-99997	30					700.00		
NAS8-99997	40	05/14/2002	07/09/2002	3	2	700.00	YA	100
* NAS8-99997	40					700.00		

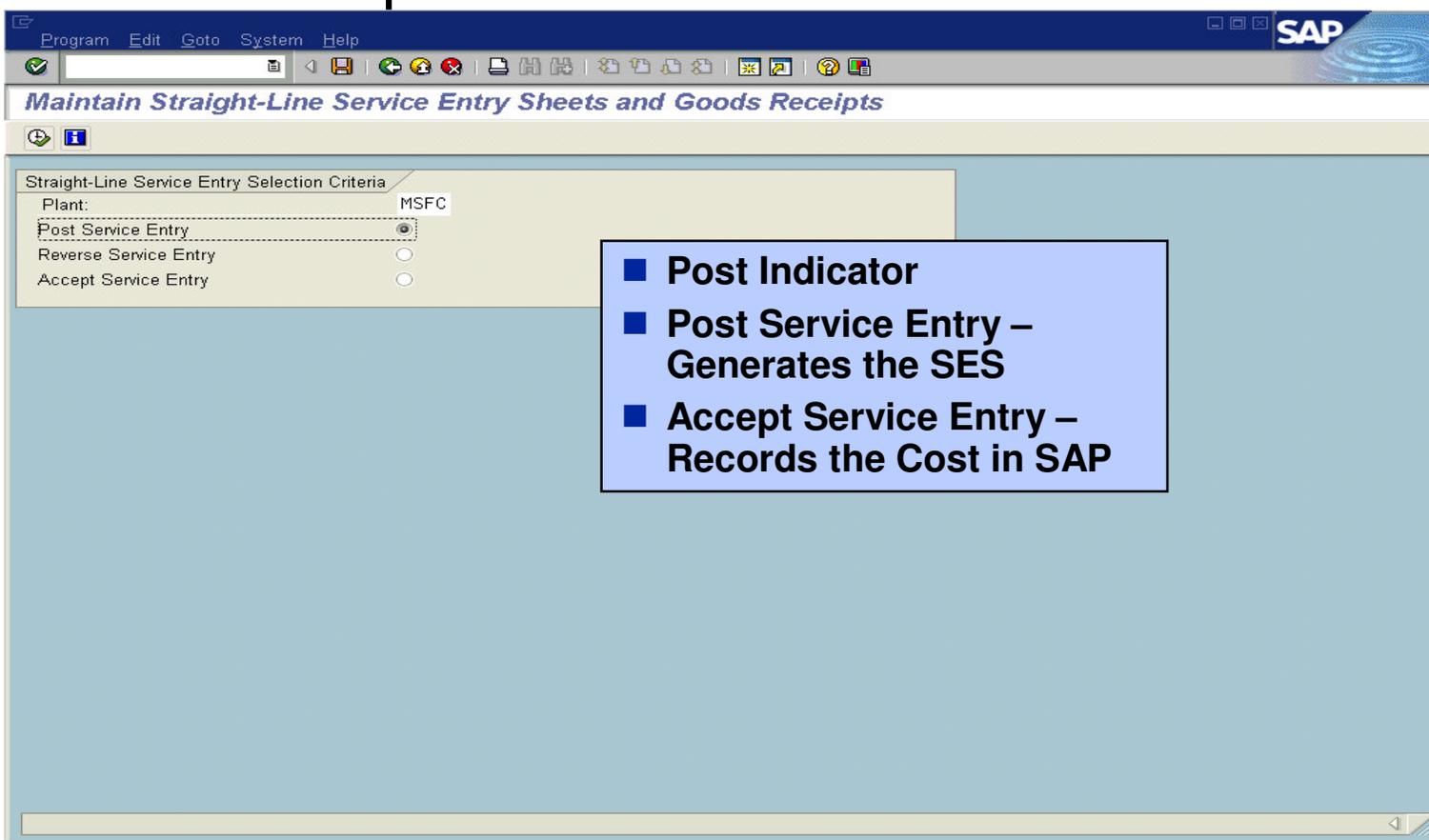
■ Period of Performance      ■ Contract Value



# Screenshot



## Maintain Straight-Line Service Entry Sheets and Goods Receipts Screen



# Screenshot



## Cost Over Obligations/Downward Adjustment Report

GENRPT15 - Cost Over Obligations - Microsoft Internet Explorer provided by MSFC

Address: https://bwst01.ifmp.nasa.gov/sap/bw/BE?SAP-LANGUAGE=E&PAGE=2&CMD=PROCESS\_VARIABLES&REQUEST\_NO=0&CMD=PROCESS\_VARIABLES&SUBCMD=VAR\_SUBMIT&VARID=

**NASA BW Web Application**

GENRPT15 - Cost Over Obligations

**Navigation block:**

BW: Document Line No	BW: Document Number	Cost center
Extension Indicator	Fund	Funds Center
G/L Account	Internal Order	Network
Network activity	PO LI ALI Number	Plant
Reporting Category	WBS element (ext.)	Key Figures

**Variable Values**

Fiscal Year/Period Mandatory	August 2002
Plant (Center)	Marshall Space Flight Center, Marshall Space Flight Center
Purchase Order(s)	Empty Demarcation

BW: Document Number	Reporting Category	WBS element (ext.)	Network	Network activity	G/L Account	Fund	Obligations	Funding Limit	Uncosted Fund Limit / Obs.	Cost Recorded	Downward A
CCRTEST1	1	62-721-40-54	Not assigned	Not assigned/	6100.2550	SAT292001D	\$ 8,263,160.00	\$ 8,263,160.00	\$ 8,263,160.00	\$ 8,263,160.00	
NAS8-Z1112	Not assigned	6251-785-20-13	Not assigned	Not assigned/	6100.2550	SAT292001D	\$ 36,370.00	\$ 0.00	\$ 0.00	\$ 0.00	



# Demonstrations and Exercises Introduction

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# Demonstrations and Exercises



- 
- **Process Straight-line Accruals**
  - **Process Miscellaneous Cost Transactions into Service Entry Sheet**



# Topic 1: Debrief

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- Process for recording costs for POs and Contracts that are not processed through the CCR Extension
  - Straight-line POs and Contracts are processed by the extension
  - Miscellaneous POs and Contracts are costed manually using the Service Entry Sheet
- Costs over obligations and downward adjustments are maintained within the extension by PO/PLI/ALI

# Topic 2

## CCR Accrual Methods

# Topic 2: Overview



## ■ CCR Accrual Methods

- Extension developed to provide a mechanism for processing NF 533 or other contractually reportable documents
- CCR Cost Accrual Worksheet provides an online interactive report to view and adjust cost transactions prior to posting
- Monthly Cost Over Obligations/Downward Adjustments Report provided in BW



## Topic 2: Objectives



- Upon completion of CCR Accrual Methods, individuals should be able to accomplish the following:
  - Analyze Cost Transactions in the CCR Cost Accrual Worksheet
  - Transfer and Accept CCR Transactions not to exceed current obligation amount
  - Review Cost Over Obligations/Downward Adjustment Report



# Topic 2: Process Flow



## CCR Accrual Methods

Contents Index Search powered by RoboHelp Enterprise

Contents

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[Glossary](#)



# Demonstrations and Exercises Introduction

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# Demonstrations and Exercises



- 
- **Transfer and Accept CCR Transactions**



## Topic 2: Debrief



### ■ CCR Accrual Methods

- CCR Administrator reviews and verified CCR Cost Accrual Worksheet and makes any necessary adjustments
- Costs not to exceed obligations are posted to Service Entry Sheet
- Monthly Cost Over Obligations/Downward Adjustments Report provided in BW
- Prior month adjustment and current month estimate are processed as one transaction



# End of Course Review

# Review Objectives & Expectations



- Individuals here should now be able to use SAP to successfully complete the following activities:
  - Initiate Extraction of Purchase Orders
  - Process, adjust, and accept Straight-line Accruals
  - Process, adjust, and accept Miscellaneous Costs
  - Analyze Cost Transactions in the CCR Cost Accrual Worksheet
  - Transfer and Accept CCR Transactions not to exceed current obligation amount
  - Review Cost Over Obligations/Downward Adjustment Report



# Available Resources

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- SAP Practice Training Instance
- OLQR
- Super-users within each department
- Job Aids

# Extra Practice - SAP Training Instance

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- Use data from course training guide to practice transactions

The training database provides a “safe” environment to develop and practice skills without affecting production.



**Congratulations!**

# Training Course Feedback



- The on-line training course feedback will:
  - Assess the effectiveness of the instruction and training materials for the course
- To access the feedback form:
  - Launch your Web Browser
  - Enter the following URL address:  
<http://www.zoomerang.com/recipient/survey-intro.zgi?ID=S92WBAWLSKWA&PIN=994RHHDW8RK7>
  - Complete and submit feedback by following the directions within the on-line form

